

# Exhibit 392

*United States of America ex rel. Ven-A-Care of the Florida Keys, Inc., et al.*  
*v. Dey, Inc., et al., Civil Action No. 05-11084-PBS*

**Exhibit to the August 28, 2009 Declaration of Sarah L. Reid in Support  
of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment**

**DEY LABORATORIES**  
**MONTHLY NET SALES**  
**OCTOBER, 1996**

UNITS	IMS No. PRODUCTS	NET SALES
	HOME SALES:	
20,067	28300 Acetylcysteine	300,948
583,241	28112 Albuterol Unit Dose	6,573,409
182,504	28111 Albuterol MDI	1,139,764
64,249	28112 Albuterol Multi Dose	341,208
(435)	28114 Albuterol Syrup	(2,568)
123,895	28210 Cromolyn Sodium	3,462,604
200	28112 Isoetharine	581
37,736	28112 Metaproterenol	254,081
102,580	10620 Sodium Chloride	705,427
0	10620 MDD Sodium Chloride	0
112	10620 Purified Water	953
2,088	Dey Care	8,404
	EXPORT SALES	
1,116,237		12,784,811
	Less:	
	Cash Discounts	(309,000)
	Administrative Fees	(128,000)
	Medicaid Rebates	(447,000)
	Other Rebates	0
1,116,237	TOTAL	11,900,811